



Trustees' Financial Summary

FY2015-16

Submit ID: 0281-24458185

14 Fergus County

0281 Denton Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Karen Paugh **Phone #:** (406) 567-2270

(Signature)

(Date)

Chair, Board of Trustees: Jeff Schafer

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
500	Aggregate Reim/Indirects	LOCAL		Local
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
520	Title I Improving Basic Programs	FEDERAL		84.010A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,119.64	34,459.75	132,595.64	6,960.59
02	Taxes Receivable - Real and Personal (120-149)	1,428.02	184.74	289.34	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	72,547.66	34,644.49	132,884.98	6,960.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,428.02	184.74	289.34	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	71,119.64	34,459.75	132,595.64	6,960.59
52	TOTAL FUND BALANCE/EQUITY	71,119.64	34,459.75	132,595.64	6,960.59
53	TOTAL LIABILITIES AND FUND BALANCE	72,547.66	34,644.49	132,884.98	6,960.59

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		36,099.91	6,035.14	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,538.24	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		36,099.91	13,573.38	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		36,099.91	13,573.38	
52	TOTAL FUND BALANCE/EQUITY		36,099.91	13,573.38	
53	TOTAL LIABILITIES AND FUND BALANCE		36,099.91	13,573.38	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,204.38	2,138.56
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,204.38	2,138.56
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,204.38	2,138.56
52	TOTAL FUND BALANCE/EQUITY			7,204.38	2,138.56
53	TOTAL LIABILITIES AND FUND BALANCE			7,204.38	2,138.56

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,189.95	54.03		
02	Taxes Receivable - Real and Personal (120-149)	102.77			0.14
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,292.72	54.03		0.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	102.77			0.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,189.95	54.03		
52	TOTAL FUND BALANCE/EQUITY	2,189.95	54.03		
53	TOTAL LIABILITIES AND FUND BALANCE	2,292.72	54.03		0.14

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,878.02		
02	Taxes Receivable - Real and Personal (120-149)		0.28		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		52,878.30		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		0.28		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		52,878.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		52,878.02		
53	TOTAL LIABILITIES AND FUND BALANCE		52,878.30		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		85,573.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		85,573.26		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		85,573.26		
52	TOTAL FUND BALANCE/EQUITY		85,573.26		
53	TOTAL LIABILITIES AND FUND BALANCE		85,573.26		



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,815.58	16,795.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	53,815.58	16,795.78		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	53,815.58	16,795.78		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	53,815.58	16,795.78		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	53,815.58	16,795.78		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	220,831.36	206,630.66
1190	Penalties and Interest on Taxes	218.47	373.60
1510	Interest Earnings	283.88	336.75
1900	Other Revenue from Local Sources	63.31	0.00
3110	Direct State Aid	183,829.10	182,225.50
3111	Quality Educator	19,773.00	18,805.63
3112	At Risk Student	1,559.96	1,531.56
3113	Indian Education For All	1,040.40	918.72
3114	American Indian Achievement Gap	2,000.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	9,480.15	8,638.09
3116	Data For Achievement	765.00	880.00
3118	Natural Resource Development	1,310.00	2,045.77
3444	State School Block Grant	51,388.43	51,388.43
3445	State Combined Fund School Block Grant	4,798.55	4,798.55
3446	SB96 Block Grant Reimbursement	6,949.77	0.00
6100	Material Prior Period Revenue Adjustments	10,436.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		514,727.50	480,213.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	229,951.20	202,823.27	
			2XX Personal Services - Employee Benefits	50,000.79	47,120.89	
			3XX Purchased Professional and Technical Services	5,911.46	67.50	
			4XX Purchased Property Services	69.00	75.39	
			5XX Other Purchased Services	638.44	518.58	
			6XX Supplies and Materials	7,022.86	2,931.32	
			810 Dues and Fees	2,251.15	10.63	
			8XX Other Expenditures	0.00	173.25	
		21XX	Support Services - Students			
			5XX Other Purchased Services	85.51	0.00	
			6XX Supplies and Materials	49.68	505.74	
			810 Dues and Fees	48.30	0.00	
		221X	Improvement of Instruction Services			
			6XX Supplies and Materials	30.89	317.33	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	3,914.71	7,966.49	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	941.42	2,496.36
			3XX Purchased Professional and Technical Services	229.54	0.00
			6XX Supplies and Materials	264.95	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	21,598.14	24,255.49
			2XX Personal Services - Employee Benefits	3,119.24	3,264.75
			3XX Purchased Professional and Technical Services	6,568.24	998.65
			5XX Other Purchased Services	9,309.85	8,720.55
			6XX Supplies and Materials	510.63	496.22
			810 Dues and Fees	1,159.20	4,581.28
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,466.08	11,227.07
			2XX Personal Services - Employee Benefits	2,886.37	2,954.84
			6XX Supplies and Materials	241.18	46.30
		25XX Support Services - Business			
			1XX Personal Services - Salaries	11,739.61	10,064.27
			2XX Personal Services - Employee Benefits	1,320.86	2,637.27
			3XX Purchased Professional and Technical Services	2,422.91	10.00
			5XX Other Purchased Services	144.05	206.32
			6XX Supplies and Materials	1,097.50	235.91
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	30,965.63	29,039.00
			2XX Personal Services - Employee Benefits	10,141.47	6,375.01
			3XX Purchased Professional and Technical Services	864.64	1,740.07
			4XX Purchased Property Services	15,503.03	9,367.99
			5XX Other Purchased Services	242.45	20.70
			6XX Supplies and Materials	13,351.38	9,280.89
			7XX Property and Equipment Acquisition	0.00	4,104.00
			810 Dues and Fees	14.26	90.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	50.00
			4XX Purchased Property Services	0.00	329.84
			6XX Supplies and Materials	81.16	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	22,032.23	13,025.59
			2XX Personal Services - Employee Benefits	5,178.63	1,526.01
			5XX Other Purchased Services	139.59	188.10
			6XX Supplies and Materials	184.46	454.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	19,164.02

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	6,821.28	3,711.48	
			2XX Personal Services - Employee Benefits	2,207.39	1,254.84	
			5XX Other Purchased Services	69.00	0.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	440.28	1,173.85	
			2XX Personal Services - Employee Benefits	29.17	81.77	
	34XX Extracurricular - Activities					
			5XX Other Purchased Services	11.68	0.00	
			6XX Supplies and Materials	41.57	0.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	4,139.00	4,346.86	
			2XX Personal Services - Employee Benefits	276.33	295.84	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	7,382.50	6,500.00	
			2XX Personal Services - Employee Benefits	40.82	35.50	
			4XX Purchased Property Services	0.00	1,037.38	
			5XX Other Purchased Services	208.56	10.00	
			6XX Supplies and Materials	1,316.47	184.52	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	5,399.09	4,366.73	
			2XX Personal Services - Employee Benefits	1,891.92	1,410.64	
			6XX Supplies and Materials	1,546.96	80.75	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	0.00	15,000.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	1,322.14	0.00	
	9999 Undistributed					
			892 Material Prior Period Expenditure Adjustments	0.00	389.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>506,836.85</u>	<u>469,340.75</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					60,247.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					480,213.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					469,340.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,119.64	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,331.76	28,043.49
	1190 Penalties and Interest on Taxes	36.02	42.41
	1510 Interest Earnings	320.93	250.73
	2220 County On-Schedule Trans Reimb	4,227.50	8,120.33
	3210 State On-Schedule Trans Reimb	4,227.50	8,120.33
	3444 State School Block Grant	4,913.18	4,913.18
	3446 SB96 Block Grant Reimbursement	1,891.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,948.16	49,490.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	9,749.99	10,860.00
			2XX Personal Services - Employee Benefits	1,365.78	1,527.92
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	5,502.86	5,598.81
			2XX Personal Services - Employee Benefits	619.16	1,037.96
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	136.70	0.00
			2XX Personal Services - Employee Benefits	9.22	0.00
			4XX Purchased Property Services	248.08	270.08
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	17,205.38	15,387.05
			2XX Personal Services - Employee Benefits	2,283.63	1,444.53
			3XX Purchased Professional and Technical Services	175.00	185.00
			4XX Purchased Property Services	1,949.64	3,298.88
			5XX Other Purchased Services	353.28	3,360.49
			6XX Supplies and Materials	1,834.13	1,749.44
			810 Dues and Fees	98.00	95.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,530.85	44,815.66



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					29,784.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,490.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,815.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,459.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	136.56	50,014.38
	1190 Penalties and Interest on Taxes	4.86	63.90
	1510 Interest Earnings	754.37	775.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		895.79	50,853.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	2,682.45	2,813.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,682.45	2,813.81	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					84,555.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,853.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,813.81 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					132,595.64 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	82.79	93.96
	1611 National School Lunch Program	23,322.40	16,899.66
	1621 Lunch Sales	0.00	3,040.50
	1632 Daily Adult Sales	294.00	88.00
	1900 Other Revenue from Local Sources	0.00	11.00
	3220 State Food Services Match	142.61	152.43
	4550 Federal Child Nutrition	22,349.78	17,603.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		46,191.58	37,888.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	18,029.86	16,086.39
			2XX Personal Services - Employee Benefits	4,608.49	3,295.05
			4XX Purchased Property Services	1,644.81	41.35
			5XX Other Purchased Services	428.96	235.44
			6XX Supplies and Materials	18,302.16	23,417.21
			810 Dues and Fees	277.64	610.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,291.92	43,685.44

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	12,757.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,888.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,685.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,960.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.83	145.32
	2240 County Retirement Distribution	79,000.00	80,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,027.83	80,145.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	43,885.18	29,989.09	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	587.47	1,213.17	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,066.22	5,686.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,745.14	1,740.42	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,262.40	1,684.77	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,556.36	4,107.84	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,689.51	1,669.30	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,883.57	2,170.85	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,120.04	605.46	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	64.03	92.62	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	623.48	635.83	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	684.36	512.85	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	3,512.03	2,958.60	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

67,679.79

53,066.80

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					9,021.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,145.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,066.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,099.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
500	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	2,250.00
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,200.00
520	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	26,587.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,037.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
500	Aggregate Reim/Indirects				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		11,872.26
	391	State Career & Technical Ed Entitlement - Agriculture			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		1,239.38
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		2,740.46
			500 Subtotal		15,852.10
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,989.12
			4XX Purchased Property Services		5,107.58
			6XX Supplies and Materials		3,021.22
			512 Subtotal		10,117.92
520	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,837.07
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits		4,098.55
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		776.49
			520 Subtotal		17,712.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					43,682.13



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					22,218.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,037.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,682.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,573.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
500 Aggregate Reim/Indirects	8,450.00	15,852.10	-7,402.10
512 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	10,117.92	-10,117.92
520 Title I Improving Basic Programs	26,587.24	17,712.11	8,875.13
Total	35,037.24	43,682.13	-8,644.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,951.03	15,022.92
	1190 Penalties and Interest on Taxes	14.45	26.95
	1510 Interest Earnings	184.44	186.91
	3281 State Technology Aid	428.53	408.15
	3447 SB96 Combined Block Grant Reimbursement	758.37	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,420.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,336.82	17,064.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	16,523.33
			6XX Supplies and Materials	668.94	6,710.76
			810 Dues and Fees	17.50	548.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	603.04
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				686.44	44,385.43

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	29,510.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,064.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,385.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,189.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	60.07	54.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.07</u>	<u>54.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	3,096.23
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	3,690.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>6,787.12</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	6,787.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,787.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.24	0.00
	1510 Interest Earnings	504.15	439.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>504.39</u>	<u>439.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	892.50	0.00
			4XX Purchased Property Services	0.00	3,910.20
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>892.58</u>	<u>3,910.20</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	56,348.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	439.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,910.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,878.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	201.40	526.22
	5300 Operating Transfers from Other Funds	0.00	15,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	42,478.26	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,679.66	30,526.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
		23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	3,200.00	0.00	
	26XX Operation and Maintenance of Plant Services					
		7XX	Property and Equipment Acquisition	0.00	16,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,200.00	16,000.00	

Schedule Of Changes Worksheet			Fund Code 82
Beginning Fund Balance			71,047.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			30,526.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			16,000.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			85,573.26 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	15,748.30	7,966.49
XX	39X 1XXX 112	Certified Teacher Staff Salaries	6,821.28	3,711.48
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	4,267.11
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	241,245.01	192,687.94
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,943.90	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	420.26	0.00
XX	XXX 26XX 41X	Energy Utility Services	8,666.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0281-24458185

14 Fergus County

0281 Denton Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,745.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,745.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,915.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,273.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,357.94
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	13,025.59	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,526.01	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	188.10	0.00	0.00	0.00	0.00
280	1XXX	6XX	454.22	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	19,164.02	0.00	0.00	0.00	0.00
Totals			34,357.94	0.00	0.00	0.00	0.00

34,357.94

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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0281 Denton Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	294.00	0.00	0.00	0.00	294.00
*** Buildings	512,407.00	0.00	32,104.00	0.00	544,511.00
Machinery and Equipment	303,775.01	0.00	0.00	0.00	303,775.01
Totals at Historical Cost	816,476.01	0.00	32,104.00	0.00	848,580.01
Depreciation					
Building Accum	382,478.56	0.00	0.00	0.00	382,478.56
Machinery and Equipment Accum	101,274.11	0.00	0.00	0.00	101,274.11
Total Accumulated Depreciation	483,752.67	0.00	0.00	0.00	483,752.67
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	332,723.34	0.00	32,104.00	0.00	364,827.34

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	10,136.44	4,343.80	0.00	0.00	14,480.24	0.00	14,480.24
Total Governmental Activity							
Non-bond Long-Term Liabilities	10,136.44	4,343.80	0.00	0.00	14,480.24	0.00	14,480.24

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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14 Fergus County

0281 Denton Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	62,472.36	15,979.26	0.00	78,451.62
Net Pension - TRS	361,864.50	54,960.30	0.00	416,824.80